

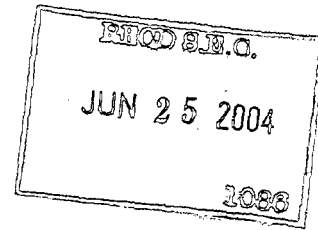
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pmadh@nysc.com

*CertMYS*  
**NYSE**



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*1-31818*



June 25, 2004

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

**PROCESSED**

**JUN 29 2004**

**THOMSON  
FINANCIAL**

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SYNTHETIC FIXED INCOME SECURITIES, INC. ON BEHALF OF STRATS(SM) TRUST FOR IBM CORPORATION SECURITIES, SERIES 2004-7, 1,400,000 STRATS(SM) Certificates, Series 2004-7 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 25, 2004. Tentative listing date -- June 29, 2004.

Sincerely,